

CHANGES APRIL 1, 2016 THROUGH SEPTEMBER 30, 2016

TITLE 26—INTERNAL REVENUE

Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)

1 Authority citation amended.....	20882, 24483, 36797, 42489, 44512, 46591, 55137	1.148-11 (d)(1)(i) through (vi) re-designated as (d)(1)(i)(A) through (F); (d)(1) heading, new (i)(B), (D), (F) and (I) revised; (d)(1)(i) introductory text, new (ii) and (k) added	46597
Technical correction	24702, 40810, 57459, 65541, 65542	(l)(2) and (3) correctly amended	57459
1.50-1 Revised.....	47704	1.150-1 (a)(2)(iii) and (f) added; (b) amended; (c)(2) revised	46598
1.50-1T Added.....	47704	1.150-2(d)(3) (a) amended; (d)(3) and (j)(1) revised; (j)(3) added	46598
(b)(3)(ii) and (e) <i>Examples 1, 2</i> and 3 correctly amended	65541	1.304-6 Added.....	20882
1.83-2 (c) revised; (g) added	48708	1.304-7T (f) correctly revised.....	40810
1.108-9 Added.....	37507	1.337(d)-7 (b)(4), (c)(6) and (f) re-designated as (b)(5), (c)(7) and (g); (a)(1), (b)(2)(iii), (c)(1) and new (g)(2) revised; (a)(2)(vi), (vii), new (b)(4), new (c)(6) and new (f) added; (b)(1)(ii), (d)(2)(iii) and new (g)(1) amended.....	36797
1.141-0 Amended.....	46591	1.337(d)-7T Added	36797
1.141-1 (a) revised.....	46592	(f)(3)(iii) correctly revised.....	41800
1.141-15 (1)(2) redesignated as (1)(3); new (1)(2) and (n) added; new (1)(3) amended	46592	1.367(a)-3 (c)(11) redesignated as (c)(11)(i); (c)(3)(iii)(B) heading and new (11)(i) heading revised; (c)(3)(iii)(C), (11) heading and (ii) added; (c)(11)(i) amended	20883
1.148-0 Amended.....	46592	1.367(a)-3T Added	20883
1.148-1 (c)(4)(i)(B)(1) and (ii) revised; (c)(4)(i)(B)(2) and (3) amended; (c)(4)(i)(B)(4) added	46592	(k) correctly revised.....	40810
1.148-2 (e)(3) heading and (i) revised.....	46593	1.367(b)-4 (a), (b) introductory text and (d)(1) revised; (b)(1)(i)(A)(2) and (B)(2) amended; (b)(1)(i)(C) and (h) added	20883
1.148-3 (d)(1)(iv) revised; (d)(4) added; (j) <i>Example 2</i> amended	46593	(b)(1)(i)(B)(2), (ii)(A), (2)(i)(A), (B), (C), (3)(i) and (d)(2) Example correctly amended.....	40811
1.148-4 (h)(3)(iv)(B) through (E) redesignated as (h)(3)(iv)(E) through (H); new (h)(3)(iv)(B), (C), (D), (4)(i)(C)(1), (2) and (iv) added; (a), (b)(3)(i), (h)(2)(v) heading, introductory text, (viii), (3)(iv)(A), new (E) and new (G) revised; (h)(2)(ii)(A), (v)(B), (vi), new (3)(iv)(F), new (H) and (4)(i)(C) amended.....	46593	1.367(b)-4T Revised.....	20883
1.148-5 (c)(3), (d)(2), (3), (6)(iii)(A)(1) and (6) revised; (d)(6)(i) and (e)(2)(ii)(B) amended	46595	(d)(1) correctly amended	40811
1.148-6 (d)(3)(iii)(A) amended; (d)(4)(iii) removed.....	46597	1.382-1 Introductory text revised; amended	24483
1.148-7 (c)(3)(v) and (i)(6)(ii) revised.....	46597	1.382-12 Added	24483
1.148-8 (d) revised	46597	1.402A-1 Amended	31166
1.148-10 (a)(4) and (e) amended; (e) heading revised	46597	1.417(e)-1 (d)(1) redesignated as (d)(1)(i); (d)(1) heading, (ii) and (8)(v) added; new (d)(1)(i) heading, (7), (8) heading and (i) revised; new (d)(1)(i) amended	62361
		1.432(e)(9)-1 Added.....	25557
		(d)(8) revised.....	27015

CHANGES APRIL 1, 2016 THROUGH SEPTEMBER 30, 2016

1.432(e)(9)-1T Removed.....	25573		
1.446-7 Added.....	44512		
1.506-1T Added	45011		
1.833-1 Revised	40520		
1.856-3 (d) revised	59860		
1.856-10 Added	59860		
1.955A-3 (e) heading revised; CFR correction.....	18749		
1.956-2 (a)(4), (5) and (i) added; (d)(2) revised.....	20886		
1.956-2T (a)(4), (c)(5), (i) and (j) added; (d)(2) revised.....	20886		
(a)(4)(iii) <i>Examples 3 and 4</i> cor- rectly amended.....	40811		
Regulation at 81 FR 40811 re- moved.....	46832		
(a)(4)(iv) <i>Examples 3 and 4</i> cor- rectly amended.....	46833		
1.1288-1 Added	24484		
1.1445-5 (b)(3)(ii)(A) correctly amended	24484		
1.5000C-0 Undesignated center heading and section added	55137		
1.5000C-1 Added	55138		
1.5000C-2 Added	55138		
1.5000C-3 Added	55138		
1.5000C-4 Added	55138		
1.5000C-5 Added	55138		
1.5000C-6 Added	55138		
1.5000C-7 Added	55138		
1.6038-4 Added	42489		
(d)(3)(iv) correctly revised.....	64061		
1.6045-1 (n)(4) correctly amended	24702		
(c)(3)(vi) revised	44515		
1.6045A-1 (b)(3)(ix) and (4)(iii) correctly amended	24702		
1.6049-9 (c) correctly amended	24702		
1.7701-1 Added	60616		
1.7701(1)-4T Added	20888		
(a) and (g) <i>Examples 3 and 11</i> correctly amended	40811		
1.7874-1 (f) and (g) redesignated as (g) and (h); (h) further re- designated as (h)(1); (c)(2)(iii), new (f), new (h) heading and (2) added; new (h)(1) heading revised; new (h)(1) amended.....	20894		
1.7874-1T Added	20894		
(i) correctly revised.....	40811		
1.7874-2 (1) redesignated as (1)(1); (a), (b) introductory text, (c)(2), (f)(1) introductory text and new (1)(1) heading re- vised; (b)(5) through (9) re-			
designated as new (b)(2) through (6); new (b)(7) through (13), (c)(4), (f)(1)(iv), (k)(2) <i>Example 21</i> , (1) heading, (2) added; (b)(2), (3), (4), new (6), (d)(e), (e), (g)(2)(i), (ii), (6), (h)(3)(i), (ii), (4)(ii), (i)(2)(i), (ii), (j)(1), (3), (k)(2) <i>Examples 7, 11 through 16, 19</i> and <i>20</i> and (1) amended	20894		
1.7874-2T Added	20895		
(c)(4)(iii) and (m) correctly re- vised.....	40811		
1.7874-3 (f) redesignated as (f)(1); (a) amended; (b) introduc- tory text, (d)(10) and new (f)(1) heading revised; (b)(4), (f) heading and (2) added	20896		
1.7874-3T Added	20896		
(g) correctly revised	40811		
1.7874-4T (j) <i>Example 3</i> through <i>Example 8</i> redesignated as <i>Example 4</i> through <i>Example 9</i> ; (d)(1)(i), (i)(6), (7)(iv) and (k)(1) revised; (j) new <i>Exam- ple 3</i> , (9), (10) and (11) added; (c)(1)(i), (ii)(B), (2), (d)(1)(ii), (h), (i)(7)(iii)(C), (j) <i>Examples</i> <i>1, 2</i> , new <i>Examples 4, 5, 6</i> and <i>9, 7</i> and (8) amended	20897		
1.7874-6T Added	20898		
(f)(3) and (i) correctly revised	40811		
1.7874-7T Added	20900		
(g) <i>Example 2</i> correctly amend- ed; (i) correctly revised	40811		
1.7874-8T Added	20902		
(h) <i>Examples 1, 2</i> and <i>3</i> cor- rectly amended; (j) correctly revised.....	40812		
(h) <i>Example 3</i> correctly amend- ed.....	46833		
1.7874-9T Added	20904		
(e)(1) and (h) correctly revised; (f) <i>Example</i> correctly amend- ed.....	40812		
1.7874-10T Added	20905		
(d)(2) and (j) correctly revised	40812		
1.7874-11T Added	20907		
(b)(1), (2) and (g) correctly re- vised.....	40812		
1.7874-12T Added	20908		
(c) correctly revised	40812		
20.7701-2 Added.....	60616		
25.7701-2 Added.....	60616		

CHANGES APRIL 1, 2016 THROUGH SEPTEMBER 30, 2016

TITLE 26 Chapter I—Con.

26.7701-2 Added.....	60616
31.7701-2 Added.....	60616
53.4944-3 (a)(2)(ii) amended; (b) <i>Examples 11 through 19 and</i> (c) added.....	24017
300.13 (b) added; (d) revised.....	52767
300.13T Removed.....	52767
301 Authority citation amended 25334, 27322, 51797	
Technical correction.....	45012
301.6114-1 (c)(1)(ix) added; (e) re- vised.....	55145
301.6708-1 Added.....	25334
301.7602-1 (b)(3) added; (d) revised	45414
301.7602-1T Removed.....	45414
301.7701-2 (c)(2)(iv)(C)(2) revised; (e)(8) added.....	26694
301.7701-2T Added.....	26694
(e)(8)(ii) correctly revised.....	43488
301.7701-18 Added.....	60616
301.7705-1T Added.....	27322
301.7705-2T Added.....	27322
301.9100-22T Added.....	51797
602 Technical correction.....	45012
602.101 (b) table amended (OMB numbers).....	27328, 45012, 55145

Proposed Rules:

1.....	20587, 20588, 20912, 21795, 28784, 35275, 36816, 38020, 38637, 40226, 40548, 40569, 43567, 44557, 45088, 46004, 47739, 50657, 50671, 51413, 63154, 65983, 66576
25.....	51413
31.....	27360
46.....	38020
54.....	38020, 47741
57.....	38020
300.....	56543
301.....	26763, 27360, 28784, 38020, 38637, 44557, 47534, 50657, 50671, 51835, 63154, 65983

TITLE 27—ALCOHOL, TOBACCO PRODUCTS and FIREARMS**Chapter I—Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury (Parts 1—399)**

9.74 (b), (c)(38), (39) and (40) re- vised; (d) added.....	23161
---	-------

9.162 (c)(3) through (6) revised; (c)(7) through (19) redesign- ated as (c)(8) through (20); (b)(6) and new (c)(7) added.....	56504
9.256 Added.....	23161
9.257 Added.....	47291
9.258 Added.....	56491
9.259 Added.....	62628
16.33 Revised; interim.....	43065
19.412 Added.....	59455
19.427 (a)(2) revised.....	59455
19.607 Revised.....	59455
19.746 (b)(1)(xi), (xii) and (c) re- vised; (b)(1)(xiii) through (xvi) added.....	59455
20.11 Amended; OMB number.....	59455
20.20 Amended.....	59456
20.22 OMB number.....	59456
20.41 (d)(1) revised.....	59456
20.56 OMB number.....	59456
20.57 OMB number.....	59456
20.59 (a) amended.....	59456
20.60 OMB number.....	59456
20.61 OMB number.....	59456
20.62 OMB number.....	59456
20.63 Revised.....	59456
20.68 OMB number.....	59456
20.91 (a) amended.....	59456
20.93 (a) amended.....	59456
20.95 Revised.....	59456
20.100 (a) amended.....	59457
20.102 Revised.....	59457
20.103 Removed.....	59457
20.111 (a) revised; (c) added; OMB number.....	59457
20.112 (a) introductory text, (1) and (2) amended; (c) removed	59457
20.113 Revised.....	59457
20.114 Introductory text and (a) revised.....	59457
20.115 Introductory text and (a) revised.....	59457
20.116 Revised.....	59457
20.117 Revised.....	59457
20.118 (b) amended.....	59458
20.119 Introductory text amend- ed.....	59458
20.120 Added.....	59458
20.121 Added.....	59458
20.122 Added.....	59458
20.123 Added.....	59458
20.124 Added.....	59458
20.131 Amended.....	59459
20.132 (d) added.....	59459
20.133 (b) revised; (c) added; OMB number.....	59459